Hume, Kieran Inc.

Investor Relations Counsel

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Exemption number 82-4644

Tuesday, August 20, 2002

Attention: Paul Dudek
Office of International Corporate Finance
Stop 3 – 9
450 – 5th Avenue N.W.
Washington, DC
USA 20549

Dear Mr. Dudek:

Herewith a Parkland Industries Ltd. press release (August 19, 2002: Parkland Income Fund Declares Distribution Payment), to be filed as required by Rule 12g3-2(b).

Sincerely,

Brenda Orser

Associate

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FOR IMMEDIATE RELEASE: Tuesday, August 20, 2002

PARKLAND INCOME FUND DECLARES DISTRIBUTION PAYMENT

Red Deer, Alberta, August 20, 2002: Parkland Income Fund (TSX:PKI.UN) is pleased to announce that a distribution of fourteen cents (\$0.14) per trust unit will be payable on September 15, 2002 to unitholders of record on August 30, 2002.

Parkland Income Fund operates a retail and wholesale fuels and convenience store business under its marketing brands *Fas Gas*, *Race Trac* and *Short Stop*. Parkland has developed a strong market niche in western and northern Canada by focusing on non-urban markets.

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For further information, contact:

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Red Deer:

Andrew B. Wiswell, President and CEO

(403) 357-6400

Red Deer:

John G. Schroeder, Vice President, Finance/CFO

(403) 357-6400

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or

visit Parkland's web site at www.parklandindustries.com.